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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.3061 OF 2005
IN
INCOME TAX APPEAL (LOD) NO.1285 OF 2005

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Coronet Investment Pvt. Ltd. ..Respondent.

Mr.B.M.Chatterji with Mrs.P.P.Bhosale for appellant.

Mr.B.D.Damodar i/b. Kanga & Co. for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 19TH SEPTEMBER, 2007.

P.C. :-

There is a delay of 402 days in preferring the appeal. From the additional affidavit filed, it is seen that the order of the I.T.A.T. was received on 13/5/2004. On 9/7/2004 CIT (C)-III intimated not to prefer appeal. On 31/1/2005 a recommendation was put that the appeal be filed. Thereafter, there are various dates. Draft appeal was received on 22/3/2005. Then on 3/8/2005 the assessing officer requested for providing stamp paper and they were received on 31/8/2005 and the appeal is filed on 10/10/2005. Even if the earlier dates are omitted considering departmental procedure, there is no explanation after 31/8/2005 till 10/10/2005. In our opinion therefore, the cause shown would not amount to sufficient cause. Hence motion is dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**